

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16208201700000
City of Walcott
PO Box 247
Walcott, IA 52773

CITY OF WALCOTT, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	742,362		742,362	745,801
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	742,362		742,362	745,801
Delinquent property taxes	0		0	0
TIF revenues	612,721		612,721	621,011
Other city taxes	419,746	0	419,746	337,619
Licenses and permits	24,486	760	25,246	21,215
Use of money and property	14,914	8,553	23,467	16,775
Intergovernmental	306,794	0	306,794	300,490
Charges for fees and service	9,180	755,250	764,430	726,800
Special assessments	2,569	0	2,569	1,974
Miscellaneous	175,580	47,970	223,550	63,100
Other financing sources	1,317,746	63,303	1,381,049	2,899,336
Total revenues and other sources	3,626,098	875,836	4,501,934	5,734,121
Expenditures and Other Financing Uses				
Public safety	611,197	0	611,197	714,547
Public works	260,325	0	260,325	310,487
Health and social services	0	0	0	1,562
Culture and recreation	154,761	0	154,761	220,888
Community and economic development	97,817	0	97,817	105,254
General government	229,332	0	229,332	235,771
Debt service	0	0	0	
Capital projects	700,225	0	700,225	2,354,217
Total governmental activities expenditures	2,053,657	0	2,053,657	3,942,726
Business type activities	0	780,441	780,441	903,192
Total ALL expenditures	2,053,657	780,441	2,834,098	4,845,918
Other financing uses, including transfers out	1,226,933	154,116	1,381,049	1,399,336
Total ALL expenditures/And other financing uses	3,280,590	934,557	4,215,147	6,245,254
Excess revenues and other sources over (Under) Expenditures/And other financing uses	345,508	-58,721	286,787	-511,133
Beginning fund balance July 1, 2016	1,756,298	1,036,870	2,793,168	2,793,168
Ending fund balance June 30, 2017	2,101,806	978,149	3,079,955	2,282,035

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,912,566

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 08/30/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lisa Rickertsen	Area Code 563	Number 284-6571
Signature of Mayor or other City official (Name and Title)	Telephone →	Extension 17
	Date signed 8/21/2017	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WALCOTT Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	594,996	147,366					742,362			742,362	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	594,996	147,366		0	0		742,362		T01	742,362	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	594,996	147,366		0	0	0	742,362			742,362	6			
7	TIF revenues			612,721				612,721		T01	612,721	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	9,816	2,448					12,264		T15	12,264	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,645						5,645		T15	5,645	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	7,910	1,973					9,883		T19	9,883	12			
13	Hotel/motel tax	107,761						107,761		T19	107,761	13			
14	Other local option taxes		284,193					284,193		T09	284,193	14			
15	TOTAL OTHER CITY TAXES	131,132	288,614	0	0	0	0	419,746	0		419,746	15			
16	Section B - LICENSES AND PERMITS	24,486						24,486	760	T29	25,246	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	12,311	1,601	70		467		14,449	8,553	U20	23,002	18			
19	Rents and royalties	465						465		U40	465	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	12,776	1,601	70	0	467	0	14,914	8,553		23,467	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		202,230					202,230		C46	202,230	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,074						3,074		C89	3,074	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	46,015	11,475					57,490		C89	57,490	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	49,089	213,705	0	0	0	0	262,794	0		262,794	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	44,000						44,000		D89	44,000	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	44,000	0	0	0	0	0	44,000	0		44,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	93,089	213,705	0	0	0	0	306,794	0		306,794	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	275,904	A91	275,904	73
74	Sewer							0	410,147	A80	410,147	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	69,199	A81	69,199	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	395						395		A89	395	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	2,092						2,092		A44	2,092	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	5,883						5,883		A61	5,883	100
101	Animal control charges	311						311		A89	311	101
102	Other charges - Specify							0			0	102
103	Mowing/Nuisances/Report Fees	499						499			499	103
104	TOTAL CHARGES FOR SERVICE	9,180	0	0	0	0	0	9,180	755,250		764,430	104
105												105
106	Section F - SPECIAL ASSESSMENTS	2,569						2,569		U01	2,569	106
107	Section G - MISCELLANEOUS											107
108	Contributions	74,502						74,502		U99	74,502	108
109	Deposits and sales/fuel tax refunds	575						575	3,430	U99	4,005	109
110	Sale of property and merchandise	85,922						85,922	3,383	U11	89,305	110
111	Fines	1,972						1,972		U30	1,972	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Rebates - Alliant Energy	1,625						1,625	3,225		4,850	114
115	Insurance Dividend & Claims Reimbursements	6,417						6,417	37,932		44,349	115
116	Refunds/Reimbursement	4,567						4,567			4,567	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	175,580	0	0	0	0	0	175,580	47,970		223,550	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALCOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,043,808	651,286	612,791	0	467	0	2,308,352	812,533		3,120,885	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	320,924	3,870			537,752		862,546	1,253		863,799	127				
128	Internal TIF loans and transfers in	240,000	215,200					455,200	62,050		517,250	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	560,924	219,070	0	0	537,752	0	1,317,746	63,303		1,381,049	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,604,732	870,356	612,791	0	538,219	0	3,626,098	875,836		4,501,934	132				
133												133				
134	Beginning fund balance July 1, 2016	1,163,892	380,010	45,267		167,129		1,756,298	1,036,870		2,793,168	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,768,624	1,250,366	658,058	0	705,348	0	5,382,396	1,912,706		7,295,102	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	311,696						311,696		E62	311,696	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	65,241						65,241		E24	65,241	13
14	Purchase of land and equipment	162,472						162,472		G24	162,472	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,000						1,000		E32	1,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	65,721						65,721		E66	65,721	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,280						1,280		E32	1,280	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	3,787						3,787		E89	3,787	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	611,197	0		0	0	0	611,197			611,197	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALCOTT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	138,502	68,864					207,366		E44	207,366	42			
43	Purchase of land and equipment	26,589						26,589		G44	26,589	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation	26,370						26,370		E44	26,370	48			
49	Traffic control safety — Current operation							0		E44	0	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation							0		E44	0	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation							0		E81	0	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation							0		E01	0	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	191,461	68,864		0	0	0	260,325			260,325	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALCOTT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
81	Section C — HEALTH AND SOCIAL SERVICES	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			81			
82	Welfare assistance — Current operation							0		E79	0	82			
83	Purchase of land and equipment							0		G79	0	83			
84	City hospital — Current operation							0		E36	0	84			
85	Purchase of land and equipment							0		G36	0	85			
86	Construction							0		F36	0	86			
87	Payments to private hospitals — Current operation							0		E36	0	87			
88	Health regulation and inspections — Current operation							0		E32	0	88			
89	Purchase of land and equipment							0		G32	0	89			
90	Construction							0		F32	0	90			
91	Water, air, and mosquito control — Current operation							0		E32	0	91			
92	Purchase of land and equipment							0		G32	0	92			
93	Construction							0		F32	0	93			
94	Community mental health — Current operation							0		E32	0	94			
95	Purchase of land and equipment							0		G32	0	95			
96	Construction							0		F32	0	96			
97	Other health and social services — Current operation							0		E79	0	97			
98	Purchase of land and equipment							0		G79	0	98			
99	Construction							0		F79	0	99			
100								0			0	100			
101								0			0	101			
102								0			0	102			
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103			
104												104			
105												105			
106												106			
107												107			
108												108			
109												109			
110												110			
111												111			
112												112			
113												113			
114												114			
115												115			
116												116			
117												117			
118												118			
119												119			
120												120			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	71,049						71,049		E52	71,049	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	63,304						63,304		E61	63,304	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	20,408						20,408		E61	20,408	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	154,761	0		0	0	0	154,761			154,761	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	8,901	1,250					10,151		E89	10,151	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	51,443						51,443		E29	51,443	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			36,223				36,223		E89	36,223	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	60,344	1,250	36,223	0	0	0	97,817			97,817	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,934						10,934		E29	10,934	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	77,997						77,997		E23	77,997	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	25,468						25,468		E25	25,468	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	50,917						50,917		E31	50,917	168
169	Purchase of land and equipment	64,016						64,016		G31	64,016	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	229,332	0	0	0	0	0	229,332			229,332	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Downey St Improvements					419,203		419,203			419,203	184
185	James St Watermain					71,863		71,863			71,863	185
186	Main St Streetscape & Channel Shaping					209,159		209,159			209,159	186
187	Subtotal Regular Capital Projects	0	0			700,225	0	700,225			700,225	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	700,225	0	700,225			700,225	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,247,095	70,114	36,223	0	700,225	0	2,053,657			2,053,657	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								288,813	E91	288,813	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment								415,377	G80	415,377	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								76,251	E81	76,251	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								780,441		780,441	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,247,095	70,114	36,223	0	700,225	0	2,053,657	780,441		2,834,098	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		704,560			5,123		709,683	154,116		863,799	255
256	Internal TIF loans/repayments and transfers out			517,250				517,250			517,250	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	704,560	517,250	0	5,123	0	1,226,933	154,116		1,381,049	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,247,095	774,674	553,473	0	705,348	0	3,280,590	934,557		4,215,147	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	119,388	475,692	104,585				699,665			699,665	264
265	Committed							0			0	265
266	Assigned	867,071						867,071			867,071	266
267	Unassigned	535,070						535,070			535,070	267
268	Total Governmental	1,521,529	475,692	104,585	0	0	0	2,101,806			2,101,806	268
269	Proprietary								978,149		978,149	269
270	Total ending fund balance June 30, 2017	1,521,529	475,692	104,585	0	0	0	2,101,806	978,149		3,079,955	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,768,624	1,250,366	658,058	0	705,348	0	5,382,396	1,912,706		7,295,102	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WALCOTT Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td colspan="4">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05</td><td>\$</td><td></td><td></td></tr> <tr><td>Health.....</td><td>M32</td><td></td><td></td><td></td></tr> <tr><td>Highways.....</td><td>M44</td><td></td><td></td><td></td></tr> <tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td><td></td></tr> <tr><td>Libraries.....</td><td>M52</td><td></td><td>71,049</td><td></td></tr> <tr><td>Police protection.....</td><td>M62</td><td></td><td></td><td></td></tr> <tr><td>Sewerage.....</td><td>M80</td><td></td><td></td><td></td></tr> <tr><td>Sanitation.....</td><td>M81</td><td></td><td></td><td></td></tr> <tr><td>All other.....</td><td>M89</td><td>\$</td><td></td><td></td></tr> </table>					Purpose	Amount paid to other local governments				Correction.....	M05	\$			Health.....	M32				Highways.....	M44				Transit subsidies.....	M94				Libraries.....	M52		71,049		Police protection.....	M62				Sewerage.....	M80				Sanitation.....	M81				All other.....	M89	\$			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td colspan="4">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44</td><td>\$</td><td></td><td></td></tr> <tr><td>All other.....</td><td>L89</td><td>\$</td><td></td><td></td></tr> </table>					Purpose	Amount paid to State				Highways.....	L44	\$			All other.....	L89	\$		
Purpose	Amount paid to other local governments																																																																										
Correction.....	M05	\$																																																																									
Health.....	M32																																																																										
Highways.....	M44																																																																										
Transit subsidies.....	M94																																																																										
Libraries.....	M52		71,049																																																																								
Police protection.....	M62																																																																										
Sewerage.....	M80																																																																										
Sanitation.....	M81																																																																										
All other.....	M89	\$																																																																									
Purpose	Amount paid to State																																																																										
Highways.....	L44	\$																																																																									
All other.....	L89	\$																																																																									
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																										
						Amount - Omit cents																																																																					
Total salaries and wages paid.....						Z00 \$			635,586																																																																		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																										
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																																																																			
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																																																																			
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189																																																																			
3. Electric utility	19U	29U	39U	49U	49U	49U		192																																																																			
4. Gas utility	19U	29U	39U	49U	49U	49U		193																																																																			
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																			
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																			
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																																																																			
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																																																																			
10.	19U	29U	39U	49U	49U	49U	49U	189																																																																			
11.	19U	29U	39U	49U	49U	49U	49U	189																																																																			
12.	19U	29U	39U	49U	49U	49U	49U	189																																																																			
13.	19U	29U	39U	49U	49U	49U	49U	189																																																																			
14.	19U	29U	39U	49U	49U	49U	49U	189																																																																			
Total long-term debt	0	0	0	0	0	0	0	0																																																																			
B. Short-term debt				Amount - Omit cents																																																																							
Outstanding as of JULY 1, 2016				61V \$	517,200																																																																						
Outstanding as of JUNE 30, 2017				64V \$	0																																																																						
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																										
Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015				Amount - Omit cents																																																																							
				\$	138,251,316		x .05 = \$		6,912,566																																																																		
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																																																										
Type of asset		Amount - Omit cents					Total (e)																																																																				
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)																																																																						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61																																																																							
		\$	\$				3,079,955	3,079,955																																																																			
REMARKS																																																																											